

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	337	Press ~~Mis.~~
¹²⁰⁻¹²¹ Dated	6-2-	1868.

Not to be folded or roughly handled

No. 120. Read the following letter from the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, Fort St. George, dated Madras, 5th December 1867, No. 7,857:—

1. I am directed by the Board of Revenue to acknowledge the receipt of the Order of Government, under date 9th September 1867, No. 2,113, communicating to the Board for report a Circular from the Secretary to the Government of India, in the Financial Department, dated 27th June 1867, No. 977, requesting that the Government of Madras will take into consideration the existing rate of Salt duty in the Madras territories, with reference to the question of raising it to the level of the duty in Bengal, or to a more limited extent, and desiring that, in deciding upon the question, the condition of the people, especially of the lower classes, and the comparative wages of labor, be duly considered.

2. The Salt monopoly was established in the Madras Presidency in 1805, and the price of salt was then fixed at 9 Annas and 4 Pies per Indian Maund of 82½ lbs. (or .17 of a penny per lb.). In 1809 the rate was raised to 14 Annas per Indian Maund (or .25 of a penny per lb.) and the sales for Home, Inland, and Foreign consumption immediately fell from lbs. 306,231,223 to lbs. 235,244,983; and though in 1810-11 the sales had reached lbs. 273,172,111, they never again touched lbs. 306,000,000 until 1820-21, when the sale price was again reduced to 9 Annas and 4 Pies per Indian Maund, and lbs. 396,398,263 were sold. In 1825-26 the sales were upwards of lbs. 419,000,000, but on the price being raised to 14 Annas per Indian Maund in 1828, the sales again decreased, falling as low as lbs. 293,201,115 in 1832-33, and rarely being in excess of lbs. 350,000,000, up to 1844, when the price was raised to Rupee 1 and Annas 8 per Indian Maund. This latter rate was put in force under the orders of the Government of India, when the Inland transit duties were abolished, but was strongly protested against by the Madras Government, who were of opinion that "a sudden rise in the monopoly price to the extent of 10 Annas per Indian Maund would have most serious influence on the Home and Inland trade, and would be an inducement to the inhabitants to procure salt illicitly, or to use the unwholesome earth salt which is easily procurable in every district."

3. On receipt of this protest, the late Honorable Court of Directors overruled the order of the Supreme Government, and reduced the price at which salt was to be sold from Rupee 1 and Annas 8 per Indian Maund to 1 Rupee, pointing out that, whenever the price had been raised in former years, a considerable falling off in the consumption had invariably followed, and that the decrease in sales must have been occasioned "either by the mass of the people restricting their consumption within the narrowest possible limits, or, what is more probable, by the poorer classes having recourse for this necessary of life to illicit sources, or to the manufacture of an unwholesome and inferior salt which may easily be prepared from the saline earth common in the country."

4. The increase of price from 14 Annas to 1 Rupee per Indian Maund (or from .25 of a penny per lb. to .29 of a penny per lb.) does not seem to have had any marked effect on the consumption, for it steadily increased each year up to 1850-51 when it nearly reached lbs. 419,000,000, at which it had stood twenty-five years previously.

5. After a consideration of these statistics, the Board can come to no other conclusion than that the old rates of duty on salt had a very serious effect in restricting the consumption of the article, for it is impossible to suppose that from natural causes the consumption of the people should be the same in 1825 and 1850, when the large increase of population which had taken place in the interval is taken into account.

6. The statistics of the last fifteen years are, however, much more re-assuring. The gross quantity of salt sold during the five years between 1851-52 and 1855-56 was on the average upwards of 485 millions of pounds, and the average sales between the latter year and 1860-61 were nearly 510 millions of pounds. In the year 1859, the price of salt was again raised to Rupee 1-2-0 per maund, (.33 of a penny per lb.) and in 1861 to Rupee 1-6-0 (.40 of a penny per lb.) and Rupee 1-8-0 (.44 of a penny per lb.), and again, recently in 1866, to Rupee 1-11-0 (.49 of a penny per lb.). The gross quantity of the article sold in each year is noted in the margin, from which it would appear that the large increase of

Average gross annual sales from	lbs.
1851-52 to 1855-56	485,766,308
Do. from 1856-57 to 1860-61...	539,918,518
1861-62	519,416,857
1862-63	544,643,383
1863-64	561,350,811
1864-65	596,795,985
1865-66	664,788,598
1866-67	613,722,733

taxation which has taken place has not materially affected the consumption, though the sudden increase of price in 1861 had the effect of reducing the sales of the year 1861-62 by upwards of 20 millions of pounds below the average sales of the previous five years. The reduction was but temporary, however, as the sales of 1862-63 were nearly 5 million pounds in excess of the average sales of the five years ending in 1860-61. Since the latter year there has been a steady increase in the quantity sold each year up to 1864-65, and the increase in 1865-66 was unusually large owing to the quantity exported by sea (on which no duty is paid) having risen from a little over 41 million pounds in 1864-65, to upwards of 112½ million pounds in 1865-66. The falling off in the quantity sold in the past official year 1866-67 was not occasioned by the increase in the price, but was chiefly owing to the export sales having fallen again to 31 million pounds.

7. The average consumption of the population may be approximately arrived at by taking into account only the Home and Inland sales of salt, and excluding the foreign sales, the sales to the French Government, and the sales for exportation over sea. According to this calculation, the consumption of the people was 18½ lbs. per head in 1850-51; whereas the average consumption during the five following years at the same rate of population was 15½ lbs. per head. In 1856-57 the population was found to have increased by nearly a million, and the consumption of that year (on the new rate of population) was only 13 lbs. per head. The average annual consumption of the five years ending in 1860-61 on this rate of population was, however, 15½ lbs. per head. By the census of 1861-62 the population was found to have again increased by nearly two millions, and the consumption in that year calculated on the new rate of population was 16½ lbs. per head. In 1862-63 on the same population it was 16½ lbs., and in 1863-64 lbs. 17½. In 1864-65 it was lbs. 18½, in 1865-66 lbs. 19, and in 1866-67 lbs. 19. The census was taken in May last, and the returns are not yet complete; but supposing the rate of

increase to have been the same during the past five years as it was on previous occasions, the population must now be about 26 millions, which would reduce the rate of consumption in 1866-67 to lbs. 18 per head. This rate, however, is a very large increase over the rates of previous years, and is little below the rates of consumption in countries where the article is untaxed, the consumption of salt in England being estimated at 22 lbs. per head, and in France at 19½ lbs. per head.

8. The explanation of this apparent anomaly is that the so-called Home and Inland sales do not in reality represent the consumption of the Home and Inland Districts of the Presidency, for a very large proportion of the salt finds its way to the Central Provinces and to the territories of Mysore and Hyderabad. By the recent census of the former Provinces the population was upwards of nine millions, and the population of Mysore is certainly upwards of five millions, while that of the Hyderabad territories must be nearly double that number, and it may thus perhaps be fairly estimated that about ten millions of persons resident without the limits of the Madras Presidency obtain their salt supply from the Madras Salt Depôts. Should this estimate be correct, the total consumption of the year 1866-67, being nearly 576 million pounds, would be divided among 36 millions of people, 26 millions of whom are resident within the Madras Presidency, which would give a consumption of 16 lbs. per head. Another mode of estimating the proportion of the salt which is only nominally sold for consumption within the Presidency is to deduct from the "sales for other districts" such quantity as is exported over the frontier; this is well known to be the case in regard to the whole salt sold for other districts in Ganjam, Vizagapatam, Godavery, Kistna, Nellore, South Canara, and Malabar, and at least one-third of the salt sold for "other districts" at the Madras Salt Depôts is exported to Bangalore and Mysore. On this calculation it will be observed that of the nominal quantity sold for consumption within the Presidency 191,160,246 lbs. are exported,

	lbs.
Ganjam	66,642,213
Vizagapatam	90,926
Godavery	154,121
Kistna	38,718,260
Nellore	30,676,032
South Canara	12,970,450
Malabar	7,797,805
Madras	34,080,439
	191,160,246

leaving only 384,503,205 lbs. for the consumption of the 26 millions of inhabitants, or an annual consumption of only 14 lbs. per head.

9. Any calculation of this description, however, whether based on an estimate of the population of the foreign districts supplied, or upon the probable quantity of salt nominally sold for inland districts, which is exported beyond the frontier, cannot be considered very reliable; but supposing that 18 lbs. per head is the lowest rate of consumption which would shew that the rates of duty on salt did not act as a prohibition on its consumption, it may be safely asserted that that rate has not yet been generally reached throughout the Madras Presidency, and that, therefore, any proposal to increase the present rate of duty must be approached with great caution, lest it should result in a largely decreased consumption, and lead to a reduced revenue. Abundant evidence has been shewn by the fluctuation in the salt sales which took place in the first half of the century, that any increase of price had a direct and serious effect on consumption, and though the improved condition of the people, owing to reduced assessments combined with increased

*Proceedings of the Madras Government, Revenue Department,
6th February 1868.*

those of many other administrations, and since that date the public burdens have been very seriously augmented in this Presidency by the various enactments authorizing local taxation for certain local charges. The Board hope, therefore, that before proposing any exceptional alteration in the present taxation of the Madras Presidency for the benefit of the Imperial finances, it will be clearly ascertained that no other administration is so well able to make a special contri-

See Memorandum by Mr. Massey, attached to the letter from the Secretary to the Government of India to this Government, dated 19th September 1867, No. 2,823.

bution for this purpose. The Board trust, however, that the recent determination to re-impose the Income tax will render it altogether unnecessary to interfere with the existing rate of taxation upon salt in Madras.

No. 121.

ORDER THEREON, 6th February 1868, No. 337.

Separate Revenue, No. 3.

Salt.

1. The Government concur in the opinion expressed by the Board that any increase in the Government selling price for salt is to be deprecated even in the interests of the State finances. They observe that, in addition to the arguments stated by the Board, a very strong one may be deduced from the extent of the seaboard of this Presidency, and the immense facilities thereby afforded for illicit manufacture, which can only be effectually checked, except at a most disproportionate expenditure of money, by keeping the Government monopoly price at a moderate level, and so reducing the margin for illicit gains below what will cover the risk involved.

2. The letter from the Government of India will be answered in accordance with the above views.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

	lbs.	
Ganjam	68,612,213	
Vizagapatam	90,926	
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Madras	34,080,439	
	191,160,246	

is exported over the frontier; this is well known to be the case in regard to the whole salt sold for other Districts in Ganjam, Vizagapatam, Godavery, Kistna; Nellore, South Canara, and Malabar, and at least one-third of the salt sold for "other Districts" at the Madras Salt Depots is exported to Bangalore and Mysore. On this calculation it will be observed that of the nominal quantity sold for consumption within the Presidency 191,160,246 lbs. are exported, leaving only 384,503,205 lbs. for the consumption of the twenty-six millions of inhabitants, or an annual consumption of only 14 lbs. per head.

9. Any calculation of this description, however, whether based on an estimate of the population of the Foreign Districts supplied, or upon the probable quantity of salt nominally sold for inland Districts, which is exported beyond the frontier, cannot be considered very reliable; but supposing that 18 lbs. per head is the lowest rate of consumption which would show that the rates of duty on salt did not act as a prohibition on its consumption, it may be safely asserted that that rate has not yet been generally reached throughout the Madras Presidency, and that, therefore, any proposal to increase the present rate of duty must be approached with great caution, lest it should result in a largely decreased consumption, and lead to a reduced revenue. Abundant evidence has been shown by the fluctuation in the salt sales which took place in the first half of the century, that any increase of price had a direct and serious effect on consumption, and though the improved condition of the people, owing to reduced assessments combined with increased prices, has enabled them to bear the recent augmentation of tax without any sensible diminution of consumption, still it is by no means certain that these augmentations have not been the means of preventing an increase of consumption. We find that in 1850-51 the consumption according to the Home and Inland sales was 13 lbs. per head, and in 1856-57 was still at the same rate; but between that year and 1860-61 it rose to 15½ lbs. per head, or increased by 17½ per cent. This was doubtless owing to the improved condition of the people owing to the liberal policy which was inaugurated in 1853 in regard to the land assessment, and to the rise which had already taken place in the prices of all agricultural produce. As this policy has been steadily continued, and as prices are now double what they were ten years ago, it might be fairly inferred that had no cause operated to impede the consumption of the full quantity of salt required by the population, the rate of consumption during the six years ending with 1866-67 would have risen by twenty-one per cent., and the rate should now be 18 lbs. per head instead of 14 lbs. or at the outside 16 lbs.

10. The condition of the people generally has no doubt greatly improved of late years. No better evidence can be adduced of this, than the enormously increased burden of taxation which they now bear. In this improvement the labouring classes have participated, though probably not to the same extent as the other classes of the population. Agricultural labourers are, as a rule, paid in grain, and such wages have not materially increased of late years. Money wages have risen from 50 to 100 per cent., but they are the exception, and prevail chiefly in the sea-ports, and places where Europeans reside or transact business. Against the rise in the value of labour must be set off the enormous increase in the price of every commodity, whether a necessary of life or a luxury.

11. On the whole, the Board are of opinion that while the condition of the poorer classes has improved, and is improving year by year, it would be very impolitic and hazardous to increase taxes which, like the Salt-tax, fall with peculiar severity, relatively, on them. As already observed, up to 1859-60 the price of salt was Rupee 1 per Indian Maund; in that year it was raised to Rupee 1-2; in 1861 it was increased first to Rupee 1-6, and then to Rupee 1-8, and in 1866 it was raised to

Rupee 1-11. Thus within the last ten years, the price of salt has been raised 60 per cent., and the salt revenue which in 1855-56 was Rupees 54,14,000, was Rupees 101,27,000 in 1865-66. It thus appears that taxation has kept pace with the increased prosperity of the people.

12. The Board do not hesitate to say that any attempt to assimilate the rate in Madras to that in Bengal would be ruinous, and would be most unjust, as ignoring the vastly heavier incidence of the Land-tax in this Presidency. Salt also is an absolute necessary of life, and humanity dictates the imposition of the lowest tax on it, which the necessities of the State will permit. The present rate of duty is from twelve to fourteen hundred per cent. on the cost of production, and though it may be true that the duty represents the value of only a few days labour in the year, it must be remembered that the cost of the article is enormously enhanced to the consumer by the expense of carriage from the coast, where alone it is procurable. The Railways now open only affect a few Districts and elsewhere, though the communications are being improved as fast as the limited means of Government permit, their condition over a large portion of the country is still a reproach to our administration.

13. The consumption of salt during the last sixty years has only about doubled, but in that interval the number of consumers from the ordinary increase of the population and the opening of fresh markets for the article has undoubtedly hardly done less. In the interval, however, the Salt revenues has increased nearly six fold. These figures seem to the Board conclusive as to the impolicy of raising the Salt-tax; they show in fact that it is now on the verge of the limit repressive of consumption. The effect which the Bengal rate of duty, if imposed here, would have, has been practically demonstrated in Ganjam. The late Collector of that District in his letter, dated 13th April 1866, No. 413, which was submitted to Government with the Board's Proceedings, dated 26th June 1866, No. 4317, showed that in the year 1863-64, when an enhancement of the duty had led to a decrease of lbs. 4,772,000 in the Cuttack salt sales, the quantity sold in Ganjam for the provinces where this reduction of consumption had occurred, was augmented in that and the following year by lbs. 9,182,674, so that the population affected by these transactions consumed far more largely than before, and a clear gain of Rupees 44,400 accrued to the General Revenue. It should be borne in mind in noting these remarkable results, that the decisive effect of an enhancement of price in these quarters of the Empire is attributable to the enormous cost at which salt is carried from the Coast to the Central Provinces, which leaves so narrow a margin for profit that even a slight increase of price becomes a matter of importance. A cart road from the Ganjam Pans has been completed to the limits of the District on the borders of Boad, and in the direct line from Sumbulpore, but no steps have been taken, the Board believe, to continue it beyond the limits of this Presidency.

14. In conclusion, I am to observe that it appears to the Board to be very questionable whether the Madras Presidency can fairly be looked to for an augmentation of the Imperial finances. The Board believe that the people of this Presidency are now more highly taxed than those of other parts of India. The Board have not before them the Imperial statistics of recent years, but they find that in 1859-60 the area of the Presidencies and Provinces under British administration was about a million square miles, and the population about 140 millions, and in the same year the gross revenues derived from Land, Salt, and Abkarry, were, respectively, about 19 millions, 3 millions, and 1½ millions sterling. Thus, throughout India, each square mile paid, on the average, 19 £ as Land Revenue, and the taxation of the whole population was about 2s. 3d. per head for Land Revenue, 5d. per head for Salt, and about 2½d. per head for Abkarry. In the same year the Madras Presidency was about 130,000 square miles in extent, the Land Revenue and the Abkarry and Salt taxes (for consumption within the Presidency) produced, respectively, about 4 millions sterling, £300,000 and £500,000. The population was about twenty-three millions. Thus for each square mile of area about £31 was paid as Land Revenue, on the average, and the population paid about 3s. 6d. per head as Land Revenue, 3½d. as Abkarry-tax, and 5½d. per head as Salt-tax. It will thus be seen that in 1859-60 the people of Madras were more highly taxed than those of many other adminis-

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Statement showing the Home and Island Sales during the last
two Years 1277 & 1278.

Salt 1277 (1867/8) Salt 1278 (1868/9)

Districts	Indian	Indian	Indian	Indian
	Maunds.	lbs	Maunds.	lbs

1 Ganjam	788,045	6284,5092	799,271	657,68586
2 Vizagapatnam	176,182	1449,7262	172,633	1420,5230
3 Godaverry	259,312	2133,7674	267,968	2212,9938
4 Krishna	454,631	3740,9636	671,823	5528,1436
5 Bellary	670,919	5520,7050	671,284	5523,7084
6 Madras	137,6672	1132,80440	143,8044	1183,30478
7 North Arcot	372,053	3061,4656	389,432	3202,4690
8 Tanjore	695,920	5726,5100	675,652	5559,6508
9 Madurai	381,154	3136,3540	357,900	294,50058
10 Tirunelveli	412,906	3397,6266	427,651	3518,9568
11 South Canara	327,410	2674,1166	326,505	2686,6698
12 Malabar	512,652	4218,3936	563,810	4639,3508

Total 627,567 5,289,21818 676,973 5,562,13782

Home Consumption	3309,328	272,310,431	3456,570	2844,26336
Island Consumption	3118,541	2566,11387	3305,403	271,987,446

No 3530

Revenue Department 78

Memo: for Orders:

The Revenue Secy

For the Revenue Secy
Circular letter
27 June 1887

The Supreme Government refer for consideration the question whether it is advisable to raise the Government price of salt in Madras to the level of Bengal and if not why not.

The Supreme Government have no proposition before them for equalising or altering the rates of salt duty - but desire information with reference to representations which have been made to His Excellency the Governor General as to the possibility of raising the public revenue by increasing the duty on salt.

In the comparative statement

Rev. Pres. 6 Feb 1887 L. L. 120.

Statement of existing
rates of duty they give

that prevailing in Madras
or Rs 1-8 per Indian
Mammal and the same
for Bombay.

The Government selling
price for Salt in this
Presidency is Rs 1-11 per
Indian Mammal, to which
it was raised from Rs 1-5.

by Act 19 of 1866 - the object
I believe, being to make
the 'duty' the same as
in Bombay under the
excise system of taxing
private manufactures -
the cost-price of the Salt
manufactured here for
Government being
between

between 2 and 3 annas
or Mammal including all
charges - so that
Selling price. Cost price... Duty.
Rs 1-11 — Rs 0-3 = Rs 1-8 -

The question was
referred to the Board
whose reply is now cir-
culated.

They come to a decided
conclusion as to the im-
possibility of raising the duty
arguing that the facts and
figures show that it is now
on the verge of the limit
which is repressive of
consumption.

They show that, in
1859-60 which is the
latest year for which
they have the necessary
statistics, the rate of the
Salt tax per head of
population was in the
Presiden

Presidency $5\frac{1}{4}$ - while
it was only 5^d on the
average of all India.

They also show that
the recorded facts prove that
in past years any
increase of price had
a direct and serious
effect on consumption.

and that altho' both con-
sumption and revenue have
advanced notwithstanding
an increase in the duty -
it is by no means certain

that the rate of advance
has not been checked by the
higher selling price.

In 1850/51. the sales for
Home

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Home and Inland' consump-
tion were at the rate of
13 ~~lbs~~ per head. In
1856/57 it was at the
same rate - the price in
both years being Rs 1- per
maund. By 1860/61 it
had risen to $15\frac{2}{7}$ lbs
per head - notwithstanding
that the price had been
increased to Rs 1-2-

But in 1861 the
price was raised first
to Rs 1-6- and then
to Rs 1-8- and in 1866
as above stated to Rs 1-11-
(and the result is that
in 1866/67 - the "Home

(and) "Inland" sales had
 fallen to the rate of
 only 14 lbs. per head of
 population - notwithstanding
 that circumstances
 generally were in favor
 of a continued advance
 from the extension of
 Railways - improve-
 ment of roads - and
 high prices obtained
 for produce.

I am a 65 year old
 man that has a slight
 falling off in the left hand
 of the arm and back and
 cannot ^{write} ~~write~~ the letters
 one from the sample
 letters

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was raised in Guttach
and the demand was con-
sequently transferred to
the cheaper market, as
proving that the public fi-
nances actually benefitted
by the cheap salt super-
seding the dearer article.

We have at least
1,000 miles of coast in lo-
calities offering every
possible facility for
making salt surreptitiously.

in small quantities
by solar evaporation - without
the possibility of Govern-
ment preventing it except
at an immensely dispro-
portionate cost in money,
to say nothing of the de-
moralisation of the peo-
ple by organised smuggling,
unless the Government ~~remove~~
the inducement by making
the illicit gain inadequate
to cover the risk - They can
only do this by keeping
their own selling price moderate.

I entirely concur
with the Board - I am
not prepared to say
that a small in-
crease in price
would

I am directed to state
that this Government
in the Board of Directors
of the Salt

would reduce consumption
or might not benefit the
revenue ^{in some measure} immediately, but
I am ^{fully} satisfied that the
rate of progress now exist-
ing would be still more
injurious, effected than
it has been and that -
the ultimate effect -
would be disadvantageous
to the finances of the
Country. In fact I
believe, that a reduction
in the Bengal rate
would be a far more
beneficial measure for
the Imperial finances
than an increase in
the Madras rate, to
say nothing of the vast
difference in the effect
that would be produced
on the people.

Salt

Salt is a necessary
of life every where but
it is far more essentially
so in a country where
the bulk of the people
live mainly on a vegetar-
ian diet and yet we
find that at present
in Madras notwith-
standing its lower rate of
than Bengal the
quantity consumed per
head of population is
only about two-thirds
of the average in Eng-
land.

I confess to
having a very strong
feeling as to the
political

this fact is taken

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political morality of
laying such an easily
and widely produced
necessity of life as salt.
The measure, I think,
can only be justified
by proving that the bene-
fits secured to the paymen-
by the revenue derived
from the tax far exceeds
the burden imposed and
from this point of view
the first consideration
should be, will a reduc-
tion of the higher rates
of duty tend to increase
consumption to an ex-
tent that will sensibly
promote the health
and comfort of the
people without seriously
reducing

reducing the revenue
and embarrassing the
finances.

The Bengal &
authorities, however, seem
studiously to avoid seeing
the matter in this aspect
and have for years been
urging the Supreme Court
to force up our duty to the
injuriously high level they
insist on maintaining
for their own.

Hitherto the Supreme
Court have supported the
Govt in their opposition
to any such measure -
but they will continue
to do so.

I request the orders
of Government &
G. Dutty. L. B.
L. B.

B. D. Ball

The communication from our
H. of Revenue (5 Dec 67) and
the arguments used in this mem^o
from the Revenue Secy to Govt
appear to me to supply in very
clear language, a complete
view of the ground to be taken
by the Govt for declaring, as I
think they should declare, - an
opinion that an increase in their
rate of taxation of salt in their
Presidency ought not to be
resorted to for improving the
imperial revenue of India.
I think also that the rep^s of
this Govt showed indicat^{ns} of
precise extent (3 annas per maund)
of the enormous assumption in
this respect on which the sup^r
of the Financial Secy of the Govt
has been made to act.
12 Dec 67 W.M.

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I find agree in the view
taken by the Board of
Revenue and the Revenue
Secretary.

by A.

I adhere entirely to the view expressed
by the Revenue Secretary and I think that
the answer to the Supreme Government
should be drawn in his name and
language. N.

8a-6-February
1887

No

R. D.

Dated 5th December 1867.

May 16 - De-
mocracy.

No. 7,857.

Submitting Board's views on the question submitted by the Government of India, regarding raising the existing rate of Salt duty in Madras to the level of that in Bengal

Ms. A. 9. 2. 6. 1. 6. 1. 6. 1. 6. 1.

Ms. 337.
The Gov. concerning his opinion
expressed by the Gov. that
no credit in the Gov. is being
made is the Gov. is not
known in the interest of the

that finances - my system
native cotton & the enormous
value of the 400,000,000
we have the natural force the
extent of the demand of the
the money of the immense
principles money of the
for which we are not
we can only be effectively
checked - especially the
disproportionate & the
of money. By keeping it all
monopoly since the 18th

29 Dec 07 11 Jan 18.